



STATE BOARD OF EQUALIZATION
PROPERTY TAXES DEPARTMENT
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March 22, 2002

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Executive Director

No. 2002/022

TO COUNTY ASSESSORS AND INTERESTED PARTIES:

ASSESSORS' HANDBOOK SECTION 521
ASSESSMENT OF AGRICULTURAL AND OPEN-SPACE PROPERTIES

Staff of the Board's Property Taxes Department will be updating Assessors' Handbook Section 521, *Assessment of Agricultural and Open-Space Properties*. Staff is seeking comments and suggestions regarding the update of this handbook section. Proposed changes should be supported by recent statutory changes, regulatory amendments, and judicial decisions. Requests for clarification on existing topics or expansion of topics to the handbook may also be suggested, as well as minor nonsubstantive changes such as errors in grammar and punctuation.

The following are some of the areas that will be addressed as part of the update:

- Addition of section 423.4 of the Revenue and Taxation Code made under Stats. 1998, Ch. 353 (SB 1182) regarding farmland security zones.
- Amendments to section 53 of the Revenue and Taxation Code made under Stats. 1997, Ch. 607 (AB 122) regarding Pierce's Disease.
- Issues pertaining to wetland mitigation banks.
- Issues pertaining to agricultural conservation easements.

Interested parties may submit comments or suggestions regarding the update until June 19, 2002. Staff will review any suggested changes and incorporate into the draft those that are deemed appropriate.

March 22, 2002

If you have any questions regarding this project, please contact Benjamin Tang at (916) 324-2720 or benjamin.tang@boe.ca.gov. The current handbook section is available on the Board's Web site (www.boe.ca.gov) or may be purchased by contacting the Property Taxes Department at (916) 445-4982. This letter and all future documents regarding this project will be posted on the Board's Web site and can be accessed by way of the following links: 1) Property Taxes, 2) Property Tax Committee Work Plans, 3) Other Projects in Process 2002.

Sincerely,

/s/ David J. Gau

David J. Gau
Deputy Director
Property Taxes Department

DJG:bt